Does Organizational Size Strengthen or Weaken the Influence of Management's Knowledge of Green Accounting on Green Accounting's Application?

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Abstract

This study intends to explore and assess if green accounting procedures are used by general hospitals in Malang Raya based on Management's knowledge of green accounting. This study is quantitatively descriptive in nature and uses a correlational technique. For the management of public institutions in Malang Raya to apply green accounting in an efficient and reliable manner, they must have a thorough understanding of the concept. As a measure of the organization's size, the categorization or kind of hospital may also be taken into consideration to provide insight into green accounting procedures. This study intends to explore and assess if green accounting procedures are used by general hospitals in Malang Raya based on Management's knowledge of green accounting. This study is quantitatively descriptive in nature and uses a correlational technique. There are a total of four varieties of samples: A (1 RSU), B (7 RSU), C (12 RSU), and D (16 RSU). This study stands out due to the utilization of moderating variables. The degree of hospital management's awareness with green accounting practices at Malang Raya's general hospitals might have an impact on such practices. Moreover, there is a 12.2% potential increase in the moderating variable effect of organizational size on this connection. This is illustrated by the fact that after organizational size was added as a moderating variable to the current study, the influence's extent increased from 15.3% at the beginning to 27.5%.

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Introduction

According to Gallhofer and Haslam (1997), Greenham (2010), and Thornton (2013), green accounting is a more appropriate system of responsibility for the health business in particular, in an effort to prevent and decrease negative impacts that might cause harm to society and the environment. similar to a hospital. The use of green accounting must be underpinned by the three pillars of corporate responsibility: the three pillars of corporate responsibility are profit (profit margin), people (social responsibility), and the environment (planet) (Elkington, 1997; Elkington, 2001; Wibisono, 2007; and Lako, 2018). Therefore, hospitals may incorporate green accounting practices that encompass environmental, social, and financial activities (Ashari, 2019; Ashari et al., 2020a, 2020b).

Consequently, for hospitals to effectively and consistently implement green accounting, hospital administration must have a comprehensive understanding of the subject. According to the findings of Ashari (2019) and Ashari et al. (2020a, 2020b), the use of green accounting in Malang Raya's public institutions is facilitated by management's comprehension of green

accounting. Furthermore, according to a study conducted by Ashari and Anggoro (2021), 45.94% of public institutions in Malang Raya have effectively and consistently implemented green accounting practices. Given the aforementioned information and the categorization of general hospitals into four distinct categories (type A, type B, type C, and type D), one may inquire whether this particular type of hospital serves as a metric for assessing the organization of other hospitals. Alternately bolster or undermine the impact of management comprehension regarding the execution of green accounting. It is well-established that, in comparison to smaller organizations, larger corporations disclose more information due to their greater financial resources, which enable them to provide more comprehensive data (Ijma et al., 2018). Significant corporations have the capacity to furnish financial resources and human resources for initiatives that seek to mitigate the environmental harm caused by their operations (Hackston & Milne, 1996; Frost & Seamer, 2002). The study's focus is a Malang Raya general hospital. This study's main goal is to investigate and ascertain if management's familiarity with green accounting influences the extent to which general hospitals in Malang Raya use it. Does the size of an organization give it more power? What is the management's level of understanding when it comes to using green accounting concepts in Malang Raya public institutions?

This study is notable for the way it modifies the influence of management's knowledge of green accounting on the adoption of green accounting by using the organizational size variable. This notion has previously been explored in the works of Ashari (2019) and Ashari et al. (2020a, 2020b). The present study is titled "To what extent does organizational size influence the impact of management comprehension of green accounting on green accounting implementation?"

Theoretical Framework And Hypothesis Development

Green Accounting

The integrated accounting method known as "green accounting" includes the following tasks: identifying, measuring, documenting, summarizing, reporting, and disclosing information on financial, social, and environmental transactions, events, and objects. The objective is to give consumers comprehensive and accurate accounting data so they can evaluate and make decisions about issues pertaining to both non-economic and economic problems (Lako, 2016 and 2018: 82). Elkington (1997, 2001), Wibisono (2007), and Lako (2018) state that the three core tenets of corporate responsibility—social obligation (people), environmental responsibility (planet), and economic responsibility (profit)—are the foundation of green accounting. It also provides financial, social, and environmental accounting information by expanding upon legitimacy theory and stakeholder theory (Deegan, 2004: 292).

Management’s knowledge of Green Accounting

The knowledge of business actors regarding green accounting disclosures is indicative of their comprehension of accounting policies, as the integrity of the disclosure of financial, social, and environmental information may be improved by implementing green accounting standards and practices. At present, the comprehension of green accounting among business actors is restricted to environmental costs (Setiawan, 2014). The concept of green accounting has yet to be embraced by all business actors (Kurniawan, 2015), and even then, only a subset possesses this understanding (Yuliani, 2014). However, as stated by Ashari (2019) and Ashari et al. (2020a, 2020b), Management’s knowledge of the idea affects how green accounting is implemented. Drawing upon established theoretical frameworks and prior investigations, the present study posits a hypothesis:

H1 Management's knowledge of Green Accounting influences the Implementation of Green Accounting in General Hospitals in Malang Raya

Organization Size

Organizational size is a metric utilized to categorize the magnitude of a business or organization in a multitude of ways. The classification of companies is restricted to three distinct levels: tiny, medium, and large (Suwito & Herwati, 2005). The determination of a company's size is commonly based on organizational size indicators, which include asset value, sales volume, and employee count (Pinasti, 2001). The Micro, Small, and Medium Enterprises Law No. 20 of 2008 determines the quantity of sales and the asset value, while the staff distribution is based on study by Ayyagari et al. (2011). The findings of several studies indicate that the extent to which environmental accounting is implemented is positively correlated with the size of the organization (Hackston & Milne, 1996; Frost & Seamer, 2002). Also, according to Azzahra et al. (2015), Nugraha (2015), and Ijma et al. (2018), environmental accounting information is provided differently depending on the organization's size. In a similar spirit, Ashari (2019) and Ashari et al. (2020a, 2020b) claim that the adoption of green accounting is influenced by the size of the organization. As observed, larger organizations are more likely than smaller ones to allocate resources towards labor and financial support for initiatives that seek to mitigate the environmental harm caused by the operational activities of the company (Prasojo & Purwanto, 2013). So of course this is a driving force (reason) for a company to implement green accounting, so that companies that have large organizational sizes will implement green accounting well and consistently. Based on theory and previous research, this research proposes a hypothesis:

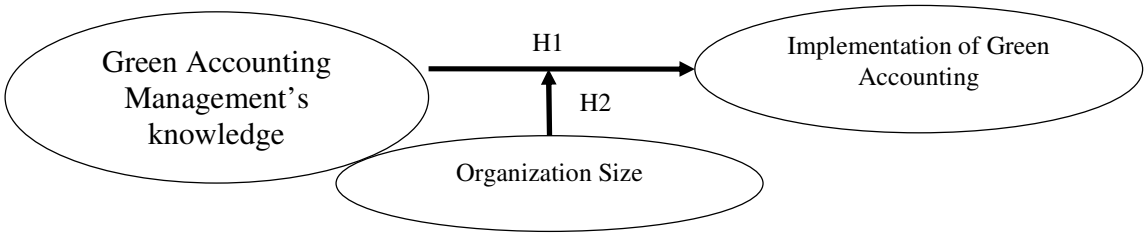
H2 Organizational Size Strengthens the Influence of Management's knowledge of Green Accounting on the Implementation of Green Accounting in General Hospitals in Malang Raya

Research Method

For this study, a standardized questionnaire is used to collect data from a representative sample of the research subject (Morrisan, 2012: 165). A seven-point Likert scale in multiple-choice style was presented to the respondents. The alternatives included (1) Strongly Disagree, (2) Disagree, (3) Doubtful, (4) Fairly Agree, (5) Agree, (6) and (7) Strongly Agree.

This investigation focuses on a general hospital located in Malang Raya. Forty general hospitals (RSU) located throughout Greater Malang comprised the total population for this study: There are five RSUs in Batu City, thirteen in Malang City, and twenty-two in Malang Regency. The general hospital is categorized as type A with one RSU, type B with eight RSUs, type C with thirteen RSUs, and type D with eighteen RSUs. According to the tables by Krejcie and Morgan (1970) and Isaac and Michael (1981) cited in Sugiyono (2005: 63; 2010: 126), a population of 40 RSUs with a 5% margin of error requires a sample size of 36 RSU. Consequently, through the implementation of a stratified sampling approach based on probability sampling, each individual in the population is afforded an equal opportunity to be included in the sample. This is achieved by considering the classification (type/class) and geographical location of general hospitals. Thus, 36 samples were collected from public institutions, with the following information: Twenty RSUs are based in the Malang Regency, four in Batu City and twelve in Malang City. The RSUs that make up the research cohort are divided into four categories: type A (1 RSU), type B (7 RSU), type C (12 RSU), and type D (16 RSU). Descriptive quantitative research employing a correlational research approach (Sugiyono, 2015: 192) is the nature of this study; Arikunto (2009: 47) defines it as an investigation into the existence of a relationship or influence

between two or more variables. The test finds out whether moderating variables strengthen or weaken the link between the dependent and independent variables using Moderated Regression Analysis (MRA). A moderator is a variable that can either amplify or weaken the correlation between two other variables, the independent and dependent ones. When two or more variables have moderating factors, the character or orientation of their relationship shifts. The use of green accounting is the study's dependent variable, while the independent variable is the level of knowledge about green accounting among management (X), and the moderating variable is the size of the company (Z).
This study design's description is:



Information:
X: Green Accounting Management's knowledge
Z: Size of Organizational
Y: Implementation of Green Accounting

Figure 1. Research Model

Operational Definition of Variables
The operational definition of each variable in this research is as follows:

Management's knowledge of Green Accounting
An independent (free) variable is the level of green accounting knowledge among management. The ability of management to furnish users with timely, precise, and all-encompassing accounting data pertaining to the organization's monetary, social, and ecological objectives is one way to define it. Ashari (2019) argues that green accounting reporting can help organizations with both financial and non-financial decision-making. Ecological initiatives (Yuliani, 2014), social endeavors (Kotler & Lee, 2005; Puspitaningtyas, 2012; and Puspitaningtyas, 2016), and familiarity with green accounting concepts (Setyowati & Isthika, 2014; Lako, 2018) are some of the indicators utilized to quantify this variable.

Organization Size
Ashari (2019) defines organizational size as a moderating variable that represents a scale indicating the magnitude of a company with respect to its sales volume, quantity of workers and asset value. According to Ayyagari et al. (2011) and Law Number 20 of 2008 regulating Micro, Small, and Medium Enterprises, this variable can be measured by looking at the organization's asset worth, sales volume, and number of employees. As a measurement system, the nominal scale is utilized.

Implementation of Green Accounting
The study's dependent variable is the use of green accounting. This means disclosing integrated, comprehensive, and pertinent accounting data on a company's financial, social, and environmental operations. The data is supposed to highlight the company's corporate

responsibility to the environment, society, and globe while also helping users analyze and develop economic and non-economic decisions. According to Ashari (2019), there is evidence of the measures used in the financial, social, and environmental domains to evaluate this variable. Financial reporting and financial report auditing are the definitions of the financial component given by Susilo (2008) and Statement of Financial Accounting Standards No. 1. Social audits, corporate social responsibility, and financial reporting on social activities are a few of the social components. (As mentioned in Teoh & Thong, 1986; Astiti, 2014; Hati, 2018; Chahal & Sharma, 2006; Puspitaningtyas, 2016). According to Teoh and Thong (1986, as cited in Yousef (2003), Susilo (2008), Astiti (2014), Heart (2018), Dunk (2002), Suaryana (2011), and National Standardization Agency (1996), environmental considerations also include awareness of environmental concerns, engagement in environmental problems accountability for environmental problems monitoring of environmental matters, and audits of the environment. The latter two have great importance.

Results And Discussion

Research result

Descriptive Analysis

Twenty-two of the forty general hospitals (RSU) in Malang Regency, five in Batu City, and eleven in Malang City are located within Greater Malang. Four categorization categories make up the general hospital: type A has one RSU, type B has eight RSUs, type C has thirteen RSUs, and type D has eighteen RSUs. Out of the 36 RSUs that took part in the research, twelve were located in Malang City, four in Batu City, and twenty in Malang Regency. The RSUs were classed as kind A (1 RSU), kind B (7 RSU), kind C (12 RSU), and kind D (16 RSU).

Table 1. Research Respondents by Region

Region	Population	Sample	%
Malang Regency	22	20	90,9
Malang city	13	12	92,3
Batu City	5	4	80,0
Total	**40**	**36**	**90,0**

Source: Primary Data, Processed by Researchers with WPS Office, 2021

Thirteen men and twenty-three women completed the study questionnaire, and the number of respondents with D3 education was as high as fourteen, S1 education as high as seventeen, and master's as high as five, who possess knowledge in the fields of accountancy (22 individuals) and management (14 individuals). The age of the participants varied from 24 to 53 years, and their professional experience spanned from one to fifteen years. They occupied a range of positions, from staff to director.

Validity test

This Validity Test is used to test the validity of the indicators on the variables used in this research.

Validity Test of Management's Green Accounting Knowledge

The changeable Green accounting expertise among management is an independent variable with 17 (seventeen) indicators, may be deemed valid as the r_Count value (0.329) and the Significance value (Sig.) < 0.050.

Table 2. Variable Validity Test Outcomes The management's familiarity with green accounting

Item	r_Table df(N-2); N=36	r_Count	Sig.	Criteria
1	0,329	0,514	0,001	Valid
2	0,329	0,612	0,000	Valid
3	0,329	0,805	0,000	Valid
4	0,329	0,780	0,000	Valid
5	0,329	0,754	0,000	Valid
6	0,329	0,645	0,000	Valid
7	0,329	0,642	0,000	Valid
8	0,329	0,725	0,000	Valid
9	0,329	0,609	0,000	Valid
10	0,329	0,794	0,000	Valid
11	0,329	0,709	0,000	Valid
12	0,329	0,722	0,000	Valid
13	0,329	0,692	0,000	Valid
14	0,329	0,565	0,000	Valid
15	0,329	0,564	0,000	Valid
16	0,329	0,695	0,000	Valid
17	0,329	0,596	0,000	Valid

Validity Test of Organizational Size Variables

Of the 3 (three) indicators used in the organizational size variable as a moderating variable, it can be declared valid, because the Significance value (Sig.) < 0.050 and the r_Count value > r_Table (0.329).

Table 3. Validity Test Results for Organizational Size Variables

Item	r_Table df(N-2); N=36	r_Count	Sig.	Criteria
1	0,329	0,818	0,000	Valid
2	0,329	0,956	0,000	Valid
3	0,329	0,940	0,000	Valid

Source: Primary Data, Processed by Researchers with SPSS 19 for Windows, 2021

Validity Test for Implementation Variables in Green Accounting

Thirty-one (31), one of the metrics used in the green accounting execution variable as dependent variables, they can be declared valid, because the significance value (Sig.) < 0.050 and the r_Count value > r_Table (0.329).

Table 4. Variable Validity Test Results for Implementing Green Accounting

Item	r_Table df(N-2); N=36	r_Count	Sig.	Criteria
1	0,329	0,655	0,000	Valid
2	0,329	0,896	0,000	Valid
3	0,329	0,557	0,000	Valid
4	0,329	0,384	0,021	Valid
5	0,329	0,415	0,012	Valid
6	0,329	0,501	0,002	Valid
7	0,329	0,510	0,002	Valid
8	0,329	0,401	0,015	Valid
9	0,329	0,397	0,016	Valid
10	0,329	0,346	0,039	Valid
11	0,329	0,685	0,000	Valid
12	0,329	0,621	0,000	Valid
13	0,329	0,684	0,000	Valid
14	0,329	0,875	0,000	Valid
15	0,329	0,879	0,000	Valid
16	0,329	0,404	0,015	Valid
17	0,329	0,404	0,015	Valid
18	0,329	0,565	0,000	Valid
19	0,329	0,742	0,000	Valid
20	0,329	0,560	0,000	Valid
21	0,329	0,796	0,000	Valid
22	0,329	0,863	0,000	Valid
23	0,329	0,483	0,003	Valid
24	0,329	0,427	0,009	Valid
25	0,329	0,701	0,000	Valid
26	0,329	0,875	0,000	Valid
27	0,329	0,732	0,000	Valid
28	0,329	0,708	0,000	Valid
29	0,329	0,844	0,000	Valid
30	0,329	0,857	0,000	Valid
31	0,329	0,896	0,000	Valid

Source: Primary Data, Processed by Researchers with SPSS 19 for Windows, 2021

Test of Reliability

Table 5. Test Results of Reliability

Variable	Cronbach's Alpha	N of Items
X. Management's knowledge of Green Accounting	0,920	17
Z. Size of Organization	0,879	3
Y. Implementation of Green Accounting	0,948	31

Source: Primary Data, Processed by Researchers with SPSS 19 for Windows, 2021

It can be concluded from the test findings that all of the indicators employed in this research variable are credible because the Cronbach's Alpha values for the Management Variables Understanding of Green Accounting (X), Organization Size (Z), and Implementation of Green Accounting (Y) are > 0.60.

Classic assumption test

The classical assumption test is conducted in order to ascertain with certainty that the obtained regression equation is consistent, unbiased, and accurate in estimation. The examinations conducted encompass assessments of autocorrelation, multicollinearity, heterosdasticity, and normality. The regression model's normality is confirmed by the normality test results, which

indicate that the data plot (represented by dots) adheres to the diagonal line, as specified by Ghazali (2011: 161) and is illustrated in the subsequent figure.

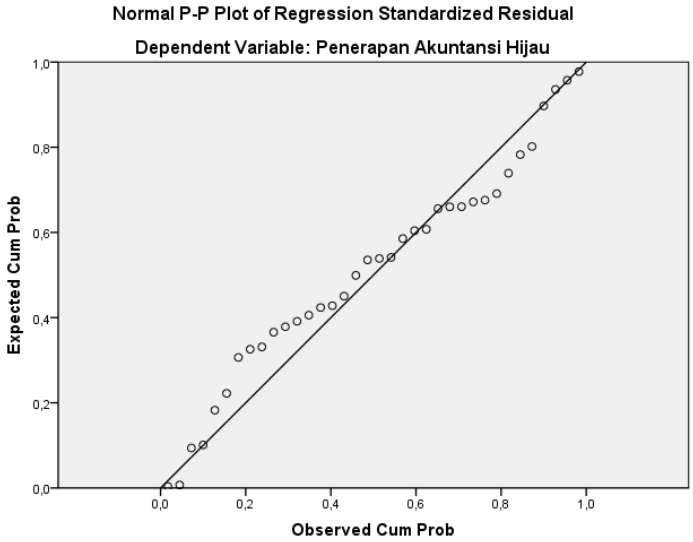


Figure 2. Normal Plot Graph

This normality test looks for a normal distribution in the residuals or confounding factors of the regression model. A regression model is said to be effective when the data inside it follow a normal or almost normal distribution. Results from the multicollinearity test do not indicate the presence of multicollinearity. This is supported by the tolerance values for the study variables being larger than 0.100 and the VIF value being fewer than 10,000, as Ghazali (2011: 107–108) noted. In the event that the VIF value is less than 10,000 and the tolerance value exceeds 0.100, the regression model is deemed free of multicollinearity according to Ghazali.

Table 6. Test Results of Multicollinearity

Variable	Tolerance Value	VIF value	Conclusion
Management's knowledge of Green Accounting	0,852	1,174	Tidak Terjadi
Organization Size (Variable Moderation)	0,852	1,174	Tidak Terjadi

Source: Primary Data, Processed by Researchers with SPSS 19 for Windows, 2021

By applying a multicollinearity test, one may determine if the independent variables in a regression model are correlated. Relationships between the independent variables should not exist in a suitable regression model.

The results of the heteroscedasticity test show that there are no signs of heteroscedasticity because the scatterplot's data points are randomly distributed and fall both above and below zero on the Y axis. According to Ghazali (2011:139), heteroscedasticity is not present in a scatterplot if there is no discernible pattern (e.g., an undulating trend, a widening and narrowing trend) and the data points are dispersed both above and below zero on the Y axis, as illustrated in the subsequent image:

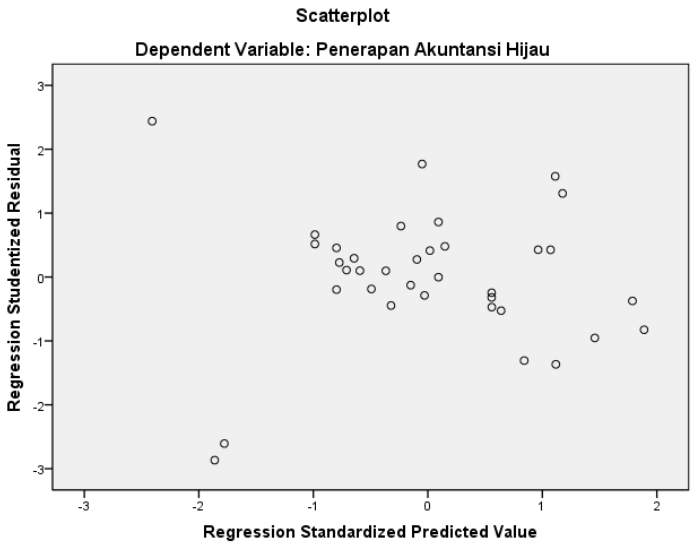


Figure 3. Scatterplots

The autocorrelation test confirms that there are no autocorrelation symptoms since the Durbin Watson (DW) value of 2.157 is within the range of values from du to (4-du). In the Durbin Watson Table, a du value of 1.654 is obtained at a 5% significance level, lending credence to Ghazali's (2011: 111) assertion that autocorrelation symptoms are nonexistent when the Durbin Watson value is in the range of du to 4-du. Therefore, du (1.654) is greater than 4-du (2.346) but less than Durbin Watson (2.157). Finding a link between the confounding errors in period t and period t-1 inside a linear regression model is the aim of the autocorrelation test. Consequently, hypothesis testing is now possible as the conventional assumption test has been satisfied.

Hypothesis testing

The following outcomes were obtained from the application of Moderated Regression Analysis (MRA) to hypotheses using the SPSS 19 for Windows program:

Table 7. Test Results of T-Test and F-Test

Variable	t_Table	t_Count	Sig.
Management's knowledge of Green Accounting	2,030	2,702	0,011
	F_Table	**F_Count**	**Sig.**
Management's knowledge of Green Accounting	2,870	7,299	0,011

Source: Primary Data, Processed by Researchers with SPSS 19 for Windows, 2021

The test findings show that there is a relationship between management's comprehension of green accounting and its use. The F_Count number of 7.299 is bigger than F_Table 2.870 since the Significance (Sig.) value is 0.011, which is less than 0.050. Similarly, the t_Count value of 2.702 is greater than t_Table 2.030.

Table 8. Coefficient of Determination

Model Summary	R	R Square	Adjusted R Square
Coefficient of Determination	0,420	0,177	0,153

There is a 15.3% correlation between management knowledge of green accounting and its implementation, as shown by the adjusted R-squared value of 0.153. Therefore, the adoption of green accounting is still affected by 84.7% of the other variables. Test results demonstrate that the Management Variable Understanding of Green Accounting influences the Implementation of Green Accounting by 15.3%, therefore supporting the first hypothesis (H1).

Table 9. Coefficient of Determination with Moderating Variables

Model Summary	R	R Square	Adjusted R Square
Coefficient of Determination	0,563	0,317	0,275

Source: Primary Data, Processed by Researchers with SPSS 19 for Windows, 2021

The presence of a moderating variable, namely Organization Size, enhances the impact of the management variable representing comprehension of green accounting on green accounting implementation. The aforementioned is demonstrated by the rise in the Adjusted R Square value from 0.153 to 0.275. Based on the findings, it can be inferred that the variable representing organization size enhances the impact of management comprehension of green accounting on green accounting implementation by 12.2%. “Based on the test results, it can be inferred that the second hypothesis (H2) is supported, as the influence of the variable Management’s knowledge of green accounting on the implementation of green accounting is strengthened by the existence of variable organization size (VoI),” which increased from 15.3% to 27.5%.

Discussion

This study looks at the effects of various organizational sizes on green accounting as well as the management's comprehension of green accounting and how it affects implementation. The impact of management's knowledge of green accounting on its use may vary depending on the size of the company. The study's findings suggest that managers' understanding of the idea may have an impact on the adoption of green accounting in Malang Raya's general hospitals. This is consistent with the findings of Yuliani (2014), Ashari (2019), Ashari et al. (2020a, 2020b), and Ashari (2019), which indicate that certain business actors are knowledgeable about green accounting. The variance in this impact from 15.3% to 27.5% was attributed to the inclusion of a moderating variable known as Organization Size. Therefore, with a contribution value of 12.2%, If the variable organization size were present, management's familiarity with the idea of green accounting in general hospitals in Malang Raya may have a greater influence. The study's findings prove beyond a shadow of a doubt that categorizing hospitals into A, B, C, and D may indicate that bigger hospitals, denoted by higher type/class of general hospitals, are more likely

to allocate resources and personnel towards initiatives that mitigate environmental damage caused by business operations. The results of the study done in this area by Prasojo and Purwanto (2013) provide credence to this claim.

Conclusion

The study's findings show that management's familiarity with the notion has an influence on general hospitals in Malang Raya that implement green accounting. It was also shown that 12.2% of managers had an impact on the adoption of green accounting. reducing the impact of the variable related to organization size. This is demonstrated by the study's increased impact extent (from 15.3% to 27.5%) with the inclusion of Organization Size as a moderating variable.

Implications

Of course, by implementing green accounting in general hospitals by considering financial activities, social activities and environmental activities in the reporting format, the higher the classification (type/class) that the general hospital has, it will implement green accounting well and consistently. So, if there are no accounting standards that regulate Green Accounting Standards, then the IAI (Indonesian Accountants Association) which has the authority to regulate these regulations can make definite forms/formats/models, measurements/assessments, recognition, presentation and disclosure of accounting reporting. green.

Limitations

We limit this research to Management's knowledge of Green Accounting without looking at the financial reports produced and presented to stakeholders. Meanwhile, the limitation of this research is that we assume that respondents have a good understanding of Green Accounting, Despite the fact that the individuals who participated in this research survey vary in terms of profession, tenure, educational attainment, and age, these factors inevitably contribute to disparities in their comprehension of green accounting and its practical implementation. at the general hospital organization where the individual in question is employed.

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